Government of Saskatchewan

Annual Report

Saskatchewan Finance

2000-01

Accountability

begins with people...

101-06835/

Letters of Transmittal

Her Honour the Honourable Dr. Lynda M. Haverstock
Lieutenant-Governor
Province of Saskatchewan

May It Please Your Honour:

I respectfully submit the Annual Report of Saskatchewan Finance for the fiscal year ending March 31, 2001.

Eric Cline
Minister of Finance
June 28, 2001

The Honourable Eric Cline
Minister of Finance

Dear Sir:

I have the honour of submitting the Annual Report of Saskatchewan Finance for the fiscal year ending March 31, 2001.

Respectfully submitted,

Paul Boothe
Deputy Minister of Finance
June 28, 2001

Finance

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2000-01 Annual Report

The Department of Finance has a unique role to play in the affairs of the Province of Saskatchewan. As a central agency, Finance is responsible for advising the Government on financial implications associated with its policy decisions. The Department manages and controls the finances of the Province to ensure appropriate use of public funds. It maintains a close working relationship with the federal government, other provincial governments and other government bodies within the province to effectively address financial issues of mutual concern.

The Department of Finance is responsible for receiving and disbursing the majority of revenues for the Government of Saskatchewan. These include revenues from taxation; transfers from Government entities, such as Crown Investments Corporation of Saskatchewan; and transfers from the federal government. Revenues are disbursed through Finance to government departments to fund public services such as health care, education and road maintenance. To ensure an increasing level of government-wide accountability, Finance is responsible for leading, developing and helping departments to implement the Government's new Accountability Framework.

These roles and responsibilities constitute the "behind the scenes" work of the Department. Finance also provides services directly to the public through delivery of the Saskatchewan Savings Bonds program; administration of provincial pension plans and employee benefit plans; administration of provincial tax programs, including the Provincial Sales Tax; and communication initiatives to keep the public informed on Finance-related issues.

Finance employs 419 people trained in fields ranging from economics and accounting to information technology, human resources, public policy, commerce and many other skilled and professional fields. Although the Department is organized in a traditional manner, the functions it performs require that staff work together across division lines to achieve its goals.

This Annual Report highlights activities and operations for 2000-01 and provides information about the Department's mandate, the environment in which it operates and the manner in which it supports the overall goals and directions of the Province of Saskatchewan.

Vision

Guided by a long-term vision of ensuring the highest standards of accountability and service, the Department of Finance provides exemplary leadership for a financially sound and secure province, thereby strengthening economic prosperity and supporting social well-being for all.

Values

The Department of Finance is committed to providing a working environment that is guided by the following core values:

- integrity;
- professionalism;
- fairness;
- fiscal responsibility; and,
- innovation.

Mandate

The mandate of the Department of Finance is to assist the Minister of Finance in carrying out his/her duties and functions on behalf of the Government of Saskatchewan. As such, the Department manages the operations of Treasury Board, manages and controls the finances of the Province, develops economic and fiscal policy and supports the Government's efforts to remain accountable to the Legislature and the public for public funds.

Business Areas

The Department provides the Minister of Finance, Treasury Board, Cabinet and the Government with information, analysis, advice and services in seven core business areas.

1. Revenue, Expenditure, Fiscal and Economic Policy

Finance supports effective government decision making by providing up-to-date information, policy analysis and advice to the Minister of Finance, Treasury Board, Cabinet and government departments. This includes financial and policy advice on budget decisions, updates on the Province's revenue and expenditure position, as well as information on general economic and social issues. Finance establishes and coordinates the budget development process to enable Treasury Board and Cabinet to make effective resource allocation decisions.

Through the Personnel Policy Secretariat, the Department provides advice and analysis to the Cabinet Committee on Public Sector Compensation and coordinates implementation of Cabinet decisions. As well, the Department houses the Saskatchewan Bureau of Statistics, which reports on provincial and national economic indicators.

The Department is also responsible for working with the federal government on programs such as Equalization, the Canada Health and Social Transfer, the Canada Pension Plan, fiscal arrangements concerning First Nations in Saskatchewan and other federal-provincial programs.

2. Comptrollership/Financial Management

Finance assists the Legislature and the Government in controlling and accounting for the receipt and disposition of public money. Through the office of the Provincial Comptroller, the Department develops and maintains the government-wide revenue and expenditure systems and ensures that effective financial management and accounting procedures are in place. It also prepares and publishes financial accountability reports, including the Public Accounts.

The Public Accounts report on the Government's revenues and expenditures for the year and its debt position at the end of the fiscal year. The Department's internal audit function helps ensure that departments maintain appropriate financial and management controls and are properly accounting for their revenues and expenditures as authorized through government policy and legislation.

3. Revenue Operations

Finance administers several provincial government revenue and tax rebate programs. This work involves identifying and collecting tax revenues, conducting audits, issuing tax refunds and providing information related to tax and rebate programs.

4. Treasury and Debt Management

Finance borrows to meet the funding requirements of the Government, including Crown corporations and other government agencies. It manages the provincial debt and the cash position of the General Revenue Fund. It also provides an investment management service for various funds administered by the Government, Crown corporations and other agencies.

5. Government Planning and Reporting

Finance coordinates the development and implementation of enhanced planning, budgeting, performance measurement and reporting practices across government. This includes the work of the Accountability Project Group, which leads the Government-wide initiative to improve overall planning, performance measurement and reporting.

6. Corporate Services

Finance provides direction, guidance and support for internal operations and client agencies. This work includes executive management and the management of communications, human resources, financial services, procurement, information technology, security and facilities.

7. Pension and Benefits Administration

The Public Employees Benefits Agency (PEBA) was created as a central body within the Department of Finance, Government of Saskatchewan, to administer pension and benefit programs for employees of the executive government, Crown corporations and Government-funded bodies.

As part of its mandate, PEBA ensures that adequate funds are in place for all plans, that the plans comply with legislation, and that the plans are administered in accordance with the prevailing governance system. Plan design is reviewed regularly to ensure that the needs of plan members and employers are addressed.

PEBA's operating costs are charged to each of the plans under its administration as an administrative cost. These costs are reported annually in the Public Employees Benefits Agency Revolving Fund Annual Report.

An annual report is prepared and tabled for the pension and benefit plans under PEBA's administration.

Department of Finance

2000-2001

Maintain and Enhance the Fiscal Stability of the Province

Promote Prosperity, Economic Growth and Social Responsibility

Maintain and Enhance Accountability and Public Management

Improve Client Services

Strengthen the Department's People and Organization

in Review

The 2000-01 Provincial Budget contained a number of initiatives that put the Department of Finance in the spotlight. Foremost among these was the introduction of a new personal tax system for Saskatchewan residents. Changes to the tax system resulted in a new way of calculating Personal Income Tax, including the phase-in of new tax rates and tax credits. The new, three-rate "tax on income" structure was implemented January 1, 2001, resulting in a simple, fair and competitive tax system for Saskatchewan residents.

The Budget also established the Fiscal Stabilization Fund (FSF), formalizing a mechanism through which the Government can stabilize the fiscal position of the Province from year to year and facilitate the accomplishment of long-term objectives. Over the course of the year, continued strength in the oil and gas sector resulted in $371 million in unanticipated revenue. Through the FSF, the Government was able to allocate surplus revenue over a three-year period to fund initiatives in highways, health care, education and agriculture.

One of the Department's key responsibilities is keeping the global financial community apprised of the Province's fiscal and economic situation. Following the introduction of the 2000-01 Budget, the Province of Saskatchewan received credit rating upgrades from Standard and Poor's, Moody's Investors Service and Dominion Bond Rating Service. These upgrades reflect the Government's strong record of balanced budgets, declining debt and tax reduction.

As the lead department for the Accountability Project, Finance continued to support improvements to the Government's strategic planning process. In 2000-01, a number of milestones in this process were reached, including the development of two major, inter-departmental strategic initiatives and the implementation of the new accountability framework across all departments of executive government.

Other highlights of the year included the establishment of the A.W. Johnson Distinguished Chair in Public Policy, new agreements with First Nations regarding the collection of fuel and tobacco taxes, and a comprehensive update of the Department's information technology systems. The following section discusses these and other accomplishments and undertakings of the Department in 2000-01.

Maintain and Enhance the Fiscal Stability of the Province

Develop, Implement and Monitor the Government's Financial Plan

The Department of Finance helps maintain and enhance the fiscal stability of the Province by developing, implementing and monitoring the Government's financial plan.

The 2000-01 Budget set out a plan to:

- maintain a balanced Budget in 2000-01;
- further reduce the Province's debt in absolute terms and as a percentage of Gross Domestic Product (GDP);
- increase investments in health, education and other public services; and,
- begin implementation of personal tax reform.

By the end of the fiscal year, these goals were met.

Debt Management

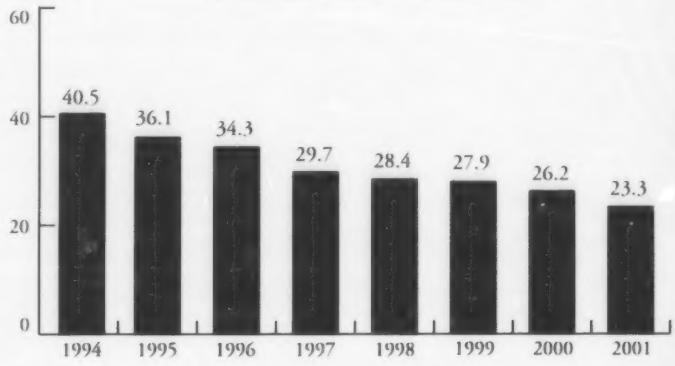
The Department of Finance borrows for the Government and on behalf of Crown corporations. Since the Budget was balanced in 1994-95, Government borrowing has been largely used to re-finance existing debt.

The majority of Saskatchewan's total debt is for Government purposes. Government debt has decreased steadily since 1994-95, both in absolute terms and as a percentage of GDP. Government debt was $7.7 billion at March 31, 2001, down $1.6 billion from its peak of $9.3 billion at March 31, 1994. In the same period, debt declined from 40.5 per cent of GDP to 23.3 per cent of GDP.

The Department of Finance is committed to protecting the fiscal position of the Province while seeking the lowest overall cost of borrowing. The Cost of Servicing the Public Debt - Government Share, has declined from $881.6 million in 1994-95 to $664.1 million in 2000-01.

During 2000-01, the Province received three credit rating upgrades. On May 10, 2000, Dominion Bond Rating Service upgraded the Province from A(low) to A. On August 9, 2000, Moody's Investors Service upgraded the Province from A2 to A1. On August 14, 2000, Standard and Poor's upgraded the Province from A to A+.

General Revenue Fund
Government Debt as a % of GDP



Most of the Province's debt is held in Canadian currency. However, the Department will, on a case-by-case basis, consider cost-effective opportunities to issue debentures in foreign currencies when hedged into Canadian dollar principal and interest liabilities. The Department continuously monitors the markets for cost-effective opportunities to reduce or eliminate foreign exchange risk on existing US dollar liabilities.

Treasury Management

The Department of Finance manages the Province's cash position, ensuring cost-effective financing to help the Government meet its program objectives. Government borrowing and Crown corporation borrowing in 2000-01 were to re-finance maturing debt.

The Province fulfilled its 2000-01 borrowing requirements of $1,957.8 million: $1,477.5 million for government purposes and $480.3 million for Crown corporations.

Saskatchewan Savings Bonds (SSB) are issued each year to provide Saskatchewan residents an opportunity to invest in their Province. Of the $1,477.5 million financing program, $491.4 million was raised through the SSB program. The remaining $986.1 million was borrowed in capital markets. The first preference is to borrow medium- and long-term funds, to spread maturing debt over a number of years.

By diversifying the sources of capital, the Department of Finance maintains flexibility to manage the cash and borrowing needs of the Province. Such flexibility ensures access to cost-effective funds in all major world markets. This is essential given the highly volatile nature of capital markets and demands for capital from other issuers in Canada.

Managing Volatility

Saskatchewan has one of the most volatile economies in Canada due to its reliance on natural resources, such as oil and gas. Fluctuations in commodity prices, along with changes in federal transfers and other issues beyond the control of the Government, can significantly affect the revenues of the Province. On the expenditure side, Government responses to unanticipated events, such as forest fires or drought, can create exceptional expenditure demands.

In its 2000-01 Budget, the Government of Saskatchewan established the Fiscal Stabilization Fund (FSF) as a means of stabilizing the fiscal position from year to year and facilitating the accomplishment of long-term objectives. The FSF is governed by legislation requiring open and accountable transactions to and from the Fund and clear reporting of such transactions in the Public Accounts.

With the creation of the FSF, all profits of the Saskatchewan Liquor and Gaming Authority (SLGA) are payable to the General Revenue Fund (GRF) on an annual basis. This is a change from the previous practice, where SLGA profits were held as retained earnings from which the Government would draw according to its annual requirements. In addition, the Government may set aside unusual revenues in the FSF to fund future initiatives. In 2000-01, a total of $775 million was transferred to the FSF.

Special Financial Management Issues 2000-01

Continued economic strength, particularly in the oil and gas sector, resulted in a revenue bonus for the province in 2000-01. Non-renewable resource revenue to the Province was about $540 million higher than budgeted for the year. Equalization transfer payments from the Federal Government decreased as a result, but the Equalization "floor" limited this decrease. Saskatchewan also received additional federal funding for the Canada Health and Social Transfer and for medical equipment. These factors allowed the Government to complete its budgeted initiatives without taking its planned $150 million dividend from Crown Investments Corporation.

As part of the 2000-01 Budget, a Health Transition Fund and a Forest Fire Contingency were established. The Health Transition Fund was not fully allocated in 2000-01, leaving $100 million to fund future Health spending. Also, only $4 million of the Forest Fire Contingency was allocated in 2000-01, leaving $46 million for the future establishment of the Forest Fire Contingency Fund and other future forest fire costs.

Excluding these lapsed funds, GRF operating expense increased by $112 million, reflecting additional investments for health care, highways and the advancement of funding for post-secondary capital projects.

Overall, the Government's fiscal position improved considerably from the 2000-01 Budget estimate, due largely to higher than anticipated resource revenue. The Government of Saskatchewan believes such extraordinary revenues should be used to fund one-time and/or multi-year initiatives that will benefit Saskatchewan people and communities. As such, an additional $370 million was transferred to the FSF in 2000-01 for farm sector initiatives, highway renewal and other planned multi-year spending initiatives. In 2001-02, $263.7 million will be withdrawn from the FSF for the funding of these initiatives, and further withdrawals over the next two years will bring the FSF to its five per cent target level in 2004-05.

Promote Prosperity, Economic Growth and Social Responsibility

Forecasting and Analysis

The Department of Finance contributes to the Government's fiscal and economic development strategy and success by monitoring, forecasting and reporting on the economy and by providing sensitivity analysis and public policy alternatives.

In 2000-01, the Department continued to provide regular economic and fiscal updates and analysis to Treasury Board, Cabinet, departments and agencies. This work of the Department helped the Government ensure that its economic, fiscal and taxation policies contributed to its goals of greater prosperity and economic growth.

Taxation Policy

On January 1, 2001, the Government of Saskatchewan began the multi-year implementation of its new personal income tax system. It is based upon a progressive three-rate "tax on income" structure that determines Saskatchewan's personal income tax by applying provincial tax rates directly to taxable income and then deducting provincial tax credits.

As part of the reform of Saskatchewan's personal income tax, the Government of Saskatchewan eliminated the Flat Tax, the Debt Reduction Surtax, the High Income Surtax and the Saskatchewan Tax Reduction. The new personal income tax system's rates and credits are being phased in over a three-year period. During the 2000-01 Session of the Legislative Assembly, the Government enacted legislation for the entire implementation period (see chart).

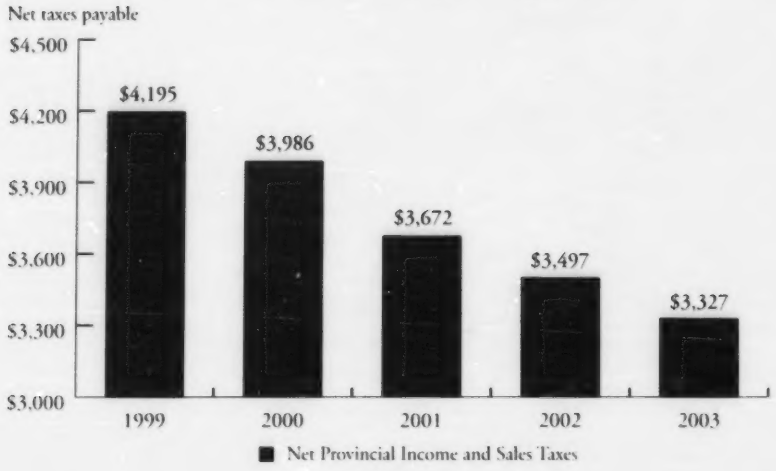
Provincial tax credits now generally parallel the federal personal income tax credits. However, the Government of Saskatchewan increased the provincial and spousal credit amounts to $8,000. The new provincial income tax system has also introduced a dependent child credit amount ($1,500 for 2001, increasing by $500 in each of the next two years) and a senior supplement to the age amount ($500 for 2001, increasing by $250 in each of the next two years). These income tax credits are in addition to provincial credits for seniors, the disabled, caregivers, Canada Pension Plan and Employment Insurance premiums, pension income, student loan interest, tuition fees, education amounts, medical expenses and charitable donations.

Saskatchewan's Personal Income Tax System

	2001	2002	2003
Income Tax Rates (on taxable income)	11.5% on first $30,000 13.5% on next $30,000 16.0% on remainder	11.25% on first $30,000 13.25% on next $30,000 15.5% on remainder	11.0% on first $35,000 13.0% on next $65,000 15.0% on remainder
Special Tax Credit Amounts			
Basic / Spousal	$ 8,000	$ 8,000	$ 8,000
Senior Supplement	$ 500	$ 750	$ 1,000
Dependent Children	$ 1,500/child	$ 2,000/child	$ 2,500/child

Overall Impact of Tax Reform

Two-Income Family Earning $50,000



The implementation of the new personal income tax system features a significant personal tax reduction for the people of Saskatchewan. This was estimated to be $43.7 million for the 2000-01 fiscal year, growing to annual savings of $260 million in 2003. The savings for an average Saskatchewan family will be $868 in 2003. This is reflected in the above chart.

The Saskatchewan Sales Tax Credit, which is administered by the Canada Customs and Revenue Agency on behalf of the Province, took effect on April 1, 2000. This credit demonstrates the Government's commitment to fairness by offsetting the impact of the sales tax base expansions in 2000 for Saskatchewan families earning less than $35,000.

During the 2000-01 fiscal year, Saskatchewan Finance provided policy analysis and recommendations on a wide variety of taxation matters leading to the Government's taxation policy announcements in the 2001-02 Budget. This work included enhancements to the personal tax reform and incentives for small business development.

Some of the highlights include the following:

- Effective for the 2001 taxation year, Saskatchewan increased the provincial education non-refundable income tax credit amount to $400 per month of full-time study and $120 per month of part time study.
- Also effective for the 2001 taxation year, Saskatchewan increased the provincial credit amounts for the disability tax credit, disability supplement, caregiver tax credit and the tax credit for infirm dependants.
- The 2000 federal budget announced that several federal non-refundable income tax credit amounts are now fully indexed to changes in the national consumer price index (CPI). To ensure that certain provincial tax credit amounts will match their corresponding federal amounts, the provincial amounts are also fully indexed to the national CPI as of January 1, 2001. The Government also announced that indexation of the provincial income tax brackets and special Saskatchewan tax credit amounts will begin in 2004, once tax reform has been fully implemented.

- Retroactive to October 18, 2000, Saskatchewan introduced a temporary Mineral Exploration Tax Credit, which will sunset concurrently with a similar federal credit on December 31, 2003.
- Beginning in 2001, the right to incorporate has been extended to all regulated professionals, in order to address competitive issues with neighbouring jurisdictions.
- Effective January 1, 2001, Saskatchewan introduced a Political Contribution Tax Credit. Donors to qualifying provincial political parties or election candidates are eligible to claim a provincial tax credit against Saskatchewan personal or corporate income taxes payable.
- Effective March 31, 2001, Saskatchewan introduced measures to encourage enhanced oil recovery projects which use carbon dioxide injection for oil recovery in the province.
- Effective April 1, 2001, Saskatchewan will introduce a new capital incentive for the sodium sulphate industry to promote investment in more efficient production technologies.
- Effective July 1, 2001, the small business corporation income tax rate will be reduced to six per cent.
- Effective January 1, 2002, the annual amount of income to which the small business tax rate can be applied will increase to $300,000 from the current $200,000.

Other revenue measures announced in the 2001-02 Budget are summarized in the paper "2001-02 Revenue Initiatives" published in *Connecting to the Future: 2001-02 Budget*.

New Policy Chair Established

In fulfillment of its commitment in the February 2000 Speech from the Throne, the Government established the A.W. Johnson Distinguished Chair in Public Policy.

The A.W. Johnson Distinguished Chair in Public Policy provides a vehicle for the Government of Saskatchewan to access the expertise of leading Canadian professionals in academia and business. Located in the Department of Finance, occupants of the Chair join the Government for fixed periods of time in order to address policy issues of particular importance to Saskatchewan. Appointments are made by the Deputy Minister of Finance, in consultation with the Deputy Minister to the Premier.

The Chair position is named in honour of Dr. Albert Wesley Johnson, former Deputy Treasurer for the Province of Saskatchewan.

Dr. Hartley Furtan, Professor of Agriculture at the University of Saskatchewan, was appointed as the first occupant of the Chair for the 2000-01 fiscal year. During his tenure, Dr. Furtan assisted the Government in policy development on a number of international trade issues, including the importance of national borders and the effect of trade on Canadian farm income.

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Maintain and Enhance Accountability and Public Management

Financial Management

The Department of Finance is committed to ongoing improvements in public accountability. In 2000-01, the Department made improvements to its financial management practices and provided advice to other departments to improve their financial management practices. The Department also worked with other departments and agencies to review, evaluate and improve practices in a variety of public management issues, including organizational and program design and delivery mechanisms.

The Tabling of Documents Act, 2000 received Royal Assent on June 21, 2000. The objective of the amendments to this Act is to improve the timeliness of information provided by the Government to the public. To help realize this objective, the Department worked with all departments and agencies to help implement the new requirements resulting from the amendments.

As part of the commitment to accountability, a significant advance was made in the timing of the release of the Public Accounts. Volume 1 of the 1999-2000 Public Accounts was tabled on July 25, 2000. The 1999-2000 Summary Financial Statements, which are included in the Public Accounts, also received a clean audit opinion.

During 2000-01, the Department assessed and approved the format of 97 financial statements of Crown entities and funds. Of this total, 94 received clean audit opinions.

The Department of Finance establishes internal control standards for the acquisition, development and operation of computerized and manual financial systems. During 2000-01, the Department provided advice on the design and implementation of 35 financial systems throughout the Government.

The Department monitors the Government's financial and related administrative processes to ensure that appropriate internal controls are in place. Where controls are found to be inadequate, the Department ensures that responsible officials undertake to implement necessary improvements.

During 2000-01, the Department reviewed and evaluated internal controls within 93 revenue and expenditure processes. These processes are used in the administration of approximately 23 per cent of the Government's revenues and expenditures.

During 2000-01 the Department of Finance drafted amendments to *The Provincial Auditor Act*. The amendments maintain the Government's accountability to the Legislative Assembly and improve the Provincial Auditor's independence. The amendments reflect the recommendations of the Standing Committee on Public Accounts after considering the Provincial Auditor's recommendations and the recommendations of the Government's advisory committee on changes to the Act. The Standing Committee is an all-party committee of the Legislative Assembly that is familiar with the work of the Provincial Auditor.

The amendments ensure the Provincial Auditor is chosen through an independent selection and appointment process. They provide for a ten-year term of office for the Provincial Auditor. They also provide for the independent approval of the Provincial Auditor's budget by the Public Accounts Committee. Strengthened reporting requirements for the Provincial Auditor are included. The amendment process was open and complete and the amendments have received the support of the Acting Provincial Auditor. Amendments to *The Provincial Auditor Act* that were announced in the Speech from the Throne on March 20, 2001 have been introduced to the Legislative Assembly.

Serving Saskatchewan Government Departments and Agencies

The Department of Finance provides information to other Government departments to assist them in fulfilling their respective mandates, policies and obligations.

In 2000-01, the Department responded to over 6,300 requests from other departments for financial management information from the central financial systems. Departments use such data to improve their financial management decisions.

In 2000-01, Treasury Board directed Finance to examine the business case for replacing the Government's central systems. Finance engaged a private consulting firm and worked with the firm over a three-month period to complete the business case. Based on the business case, an implementation strategy and financial plan were completed by Finance and presented to Treasury Board. The Department received approval in principle to replace the central systems through a four phase project over five years, and received approval and funding for phase I to replace the Base Financials over two years.

The major improvements expected from the first phase of the Central System Replacement project are:

- **A user-friendly financial system compatible with desktop applications such as spreadsheets as well as with the Internet;**
- **End-user financial management inquiry and reporting tools that will improve the quality and availability of financial information; and**
- **A centralized budgeting/forecasting system that will provide a consistent method to establish and maintain budgets and forecasts.**

Improving Accountability

In 2000-01, the Department continued to make progress in the implementation of the Accountability Framework. The Framework, outlined in the 2000-01 Budget, consists of three elements: strategic planning, performance management and reporting. Taken together, these elements offer the means to strengthen accountability for results in the Government of Saskatchewan. Experience in other jurisdictions that have introduced a managing for results approach suggests that implementation will take a number of years to complete.

In 2000-01, following the pilot phase of the process, all executive government departments were asked to begin developing multi-year strategic plans and associated performance measures. Strategic plans are intended to articulate what departments wish to achieve and how they will go about doing so; performance measures gauge progress toward the desired outcomes. The Department worked with departments throughout the year to implement this new approach. Departments made good progress and found the planning approach to be a useful tool for internal management and communications.

Progress was also made in how departments plan with one another. Many desired economic and social outcomes extend beyond the mandate of a single department and thus require collaborative planning and action among departments to develop new and innovative approaches. Two major cross-government strategies piloted a new approach last year: the Early Childhood Development Strategy and a strategy for Metis and Off-Reserve First Nations People. The key elements of these strategies were highlighted in the 2001-02 Budget papers, along with a commitment to report back on results in the future.

The Department also worked with the Office of the Provincial Auditor on several chapters in his Spring and Fall 2000 reports aimed at improving public understanding of accountability issues.

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Improve Client Services

Tax Administration

Saskatchewan Finance provides "client services" to the taxpayers of Saskatchewan in a variety of ways, mainly through the Department's Revenue Division.

Saskatchewan people understand the importance of taxation as a major source of funding for the Government's programs. The Province's taxation systems are more efficient and less costly to administer because of the high levels of self-assessment and compliance shown by individuals and businesses that pay and collect taxes. In this way, the people of Saskatchewan improve the overall effectiveness of the Province's taxation systems as a source of funding for government initiatives.

In 2000-01 the Department:

- processed over 26,000 new business registrations (generally issued within two working days), cancellations and account changes;
- processed 233,000 tax returns with turnaround times averaging 24 - 48 hours;
- conducted workshops with the Canada Customs and Revenue Agency to provide tax information to new entrepreneurs;
- responded to approximately 90,000 inquiries through its toll free inquiry line;
- assisted 2,900 new and existing businesses in understanding the various tax rebate programs and to explain reporting requirements; and
- maintained approximately 80 different tax information bulletins for businesses.

Tax Changes Implemented

In 2000-01, the Department worked with industry representatives to ensure an efficient and effective implementation of the expanded Provincial Sales Tax base, which was announced in the 2000-01 Budget.

Along with changes to the Provincial Sales Tax, First Nations were given the opportunity to enter into arrangements for the effective removal of the tax on fuel and tobacco purchases made by status Indians on reserves.

During 2000-01, Saskatchewan Finance entered into agreements with 38 First Nations and their on-reserve retail outlets. Under these agreements, the retailers continue to purchase their fuel and tobacco products tax-included from wholesale dealers, but they may apply to Saskatchewan Finance for a refund of the pre-paid tax.

As of January 1, 2001, the Government implemented an up-front tax exemption for farmers on their farm use gasoline and propane purchased from bulk fuel dealers. Farmers no longer pay Fuel Tax on any of their farm fuel purchases.

Electronic Filing

In order to provide clients with convenient service options, Finance completed development and testing of the Saskatchewan Electronic Tax Service (SETS) in 2000-01.

This Internet-based service offers a secure, fast, easy and convenient alternative to filing returns in paper format. SETS can be used to file and pay returns for:

- Provincial Sales Tax;
- Liquor Consumption Tax;
- Fuel Tax;
- Tobacco Tax;
- Beverage Container Program;
- Corporation Capital Tax (installment payments only); and
- Insurance Premiums Tax (under construction).

SETS offers a number of unique features, including the ability to post-date filing and to view transactions and statements online. The service will operate as a pilot for the first part of 2001-02 and will then be made available to all businesses.

Strengthen the Department's People and Organization

Human Resources

The Department is committed to attracting a high quality, diversified, professional staff to carry out its mandate. The increasingly competitive labour market and the high demand for specialized skills make managing human resource needs more challenging than ever.

The Department of Finance continues to develop and implement human resource strategies, plans, policies and practices to:

- encourage, coach, recognize and reward achievements and work performance at all levels;
- expand Finance's recruitment sources and approaches;
- ensure positions are filled with qualified people in a timely manner;
- support a balance between work and family needs through job sharing, variable hours of work arrangements, and leaves of absence;
- achieve a diversified work force;
- identify current and future skill requirements to provide for employee development and learning in their current positions and position them for future challenges and opportunities;
- support and further develop union-management relations; and
- educate staff on human resource issues and changes.

In 2000-01, the Department made a concerted effort to recognize achievements by employees through a variety of verbal, written and formal means. Improved communication with staff on a variety of human resource issues was accomplished through e-mail bulletins and updates. Employees were also given opportunities to participate in software training sessions to facilitate the Department's move to standardized applications.

The Department revitalized its recruitment efforts by redesigning recruitment advertisements and posting them on the Finance web site, and by facilitating a presentation to colleges and universities on employment with the Department. As well, the Department initiated or participated in a number of initiatives relating to employment equity, including coordination of workshops such as the Aboriginal Cultural Awareness Program and the Road to Equity Program. The Department also participated in the Aboriginal student mentoring program and plans to continue its participation in the future.

Information Technology

In 2000-01, the Department of Finance established an Information Technology Branch with a mandate to review and upgrade the Department's information systems. Over the course of the year, the Department made significant progress in streamlining its systems to achieve efficiencies and capture economies of scale.

Prior to this initiative, various divisions within the Department had developed unique information systems that served their specific purposes, but provided limited capacity for cross-divisional sharing of files and applications. In 2000-01, the Department moved to a common information infrastructure to set the framework for shared applications. With this common infrastructure in place, work began on the Department Intranet, which will be launched in 2001-02.

Along with migration of all applications to a central server, centralization of computer support services resulted in a streamlined "help desk" and redeployment of several employees to other duties. The Department also developed an inventory and replacement plan for its hardware assets, and implemented common software applications across divisions.

Challenges and Opportunities

The Department of Finance is committed to leadership and innovation in the development of public policy and the practice of public financial management. Our recent accomplishments provide a solid foundation on which we will continue to improve service to other agencies of government and to the people of Saskatchewan.

Saskatchewan has enjoyed steady economic growth over the past decade. In particular, a booming oil and gas sector has provided the resources the Government needs to improve public services and reduce taxes. A key challenge for the Department in the coming years will be to maintain a sound fiscal balance in the face of slower growth and increasing cost pressures. This issue will be addressed through ongoing advice and support to Treasury Board and Cabinet.

Negotiations with the federal government with respect to the Equalization Program and the Canada Health and Social Transfer, led by Finance, will also impact the Government's ability to maintain and enhance fiscal balance. The Department will continue to urge the federal government to renew its commitment to a strong and adequate Equalization Program and to address the growing financial costs associated with Canada's social programs.

In addition to these negotiations, Finance will work towards a new Tax Collection Agreement (TCA) with the federal government. Saskatchewan's objectives will be to negotiate a durable and balanced TCA that respects the joint custody of the income tax field and addresses tax competitiveness. Finance will also continue to support an extension of the federal government's corporate income tax rate reduction to all business sectors, including the non-renewable resource-producing sector.

In its 2000-01 Budget, the Government of Saskatchewan set out a plan to improve services to people through better use of technology. Over the next several years, the Government will be modernizing its technological infrastructure to create Saskatchewan's digital e-government system. As part of this initiative, the Department will fully operationalize its electronic tax service in 2001-02, allowing businesses the convenient option of filing and paying their provincial taxes online.

The Department has also conducted a review of the central financial systems to incorporate new technology that will support the Government's financial needs and improve access to Government information and services. In 2000-01, the Department received Treasury Board approval to replace the central financial systems as well as the funding necessary to begin the project. Over the next two years, the Department will be working to deliver the project on time and on budget. Beyond the two-year timeframe, the Department will seek Treasury Board approval and funding for the future phases of the project.

Finance will continue to lead the Government's efforts to strengthen accountability for results. A key challenge in the coming year will be to build capacity within executive government for performance measurement. To this end, Finance will develop a training strategy to help department staff acquire the knowledge and information they need. As well, Finance will continue to support other departments as they fully develop their plans and performance measures and will work with the Office of the Provincial Auditor on various projects related to strengthening accountability in executive government.

Saskatchewan Finance is proud to take a leadership role in reforming the Government's internal planning processes to create a more explicit link to broader, government-wide planning and accountability. Experience in other jurisdictions indicates that fundamental changes to accountability systems take several years to fully implement. Work undertaken during 2000-01 will serve as a basis for further improvements to departmental, inter-departmental and government-wide strategic planning processes in the years ahead.

Senior Management Committee

Margaret Allan, Senior Administrative Assistant

Kevin Banman, Executive Assistant to the Deputy Minister

Paul Boothe, Deputy Minister

Joanne Brockman, Executive Director, Economic and Fiscal Policy Branch

Jim Graham, Director, Human Resources Branch

Mick Grainger, Executive Director, Personnel Policy Secretariat

Cathy Johnson, Chief Information Officer, Information Technology Branch

Sandra Lodoen, Director, Communications Branch

Kirk McGregor, Assistant Deputy Minister, Taxation and Intergovernmental Affairs Branch

Naomi Mellor, Executive Director, Accountability Project Group

Terry Paton, Provincial Comptroller, Provincial Comptroller's Division

Dennis Polowyk, Assistant Deputy Minister, Treasury and Debt Management Division

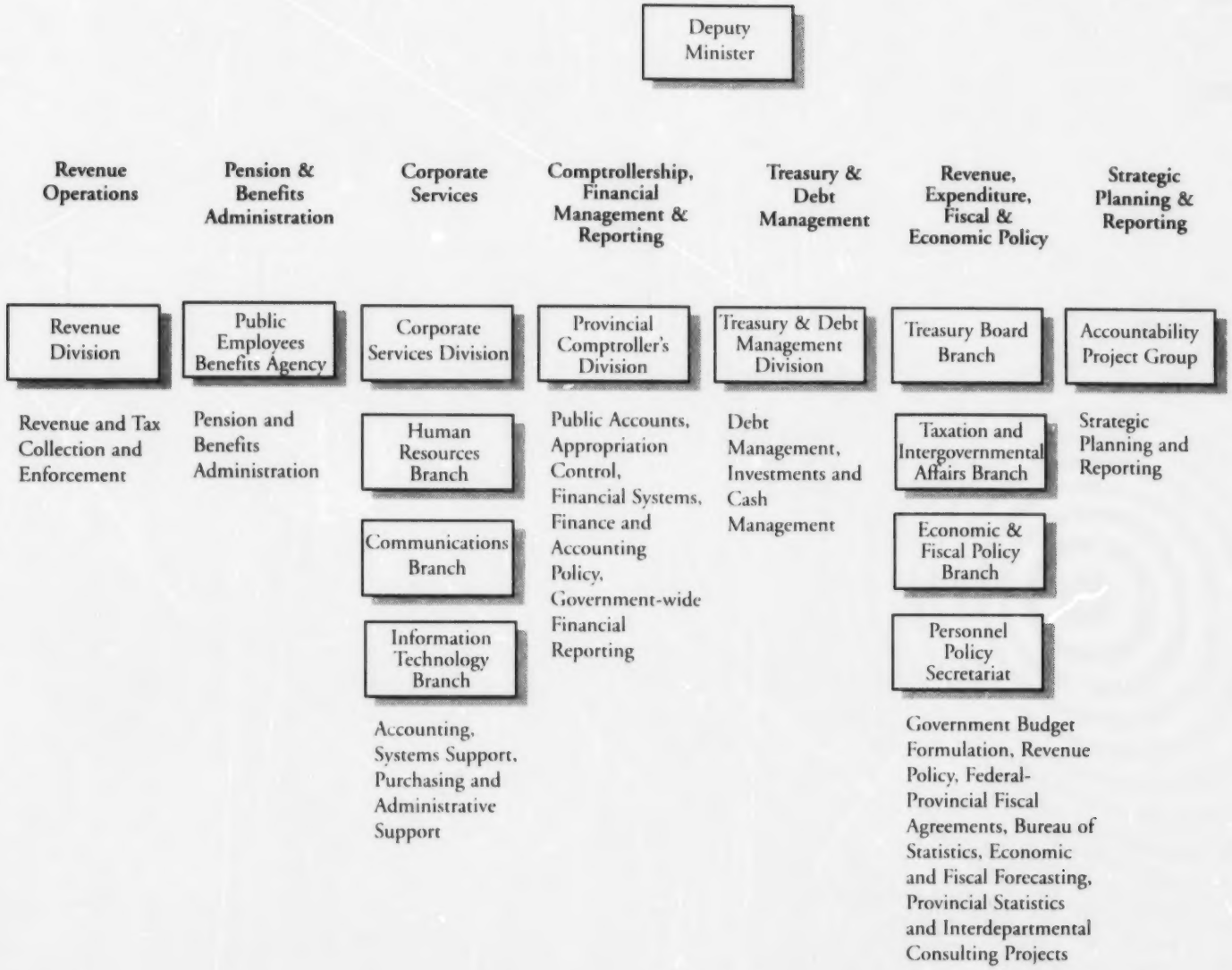
Len Rog, Assistant Deputy Minister, Revenue Division

Brian Smith, Executive Director, Public Employees Benefits Agency

Bill Van Sickle, Executive Director, Corporate Services Division

Glen Veikle, Assistant Deputy Minister, Treasury Board Branch

Organizational Chart


Deputy Minister
Revenue Operations
Pension & Benefits Administration
Corporate Services
Comptrollership, Financial Management & Reporting
Treasury & Debt Management
Revenue, Expenditure, Fiscal & Economic Policy
Strategic Planning & Reporting
Revenue Division
Public Employees Benefits Agency
Corporate Services Division
Provincial Comptroller's Division
Treasury & Debt Management Division
Treasury Board Branch
Accountability Project Group
Revenue and Tax Collection and Enforcement
Pension and Benefits Administration
Human Resources Branch
Communications Branch
Information Technology Branch
Accounting, Systems Support, Purchasing and Administrative Support
Public Accounts, Appropriation Control, Financial Systems, Finance and Accounting Policy, Government-wide Financial Reporting
Debt Management, Investments and Cash Management
Taxation and Intergovernmental Affairs Branch
Economic & Fiscal Policy Branch
Personnel Policy Secretariat
Government Budget Formulation, Revenue Policy, Federal-Provincial Fiscal Agreements, Bureau of Statistics, Economic and Fiscal Forecasting, Provincial Statistics and Interdepartmental Consulting Projects
Strategic Planning and Reporting

Financial Schedules

Summary of Expenditures

The following expenditures for the Department of Finance are summarized by our Core Business Areas:

	(thousands of dollars)			
	1999-00 Actual	2000-01 Budget	2000-01 Actual	2000-01 Variance
Revenue, Expenditure, Fiscal and Economic Policy				
Operations	$ 4,065	$ 4,380	$ 3,937	$ (443)
Comptrollership/Financial Management				
Operations	4,548	5,107	4,739	(368)
Revenue Operations				
Operations	8,265	8,974	9,411	437
Allowance for Doubtful Accounts	1,600	1,600	1,600	–
Treasury and Debt Management				
Operations	2,073	2,207	2,002	(205)
Other	–	25	–	(25)
Government Planning and Reporting				
Operations	174	316	344	28
Corporate Services				
Operations	2,478	2,695	3,653	958
Accommodation and Central Services	2,016	1,921	2,055	134
Other	88	70	2,032	1,962
Pension and Benefits Administration				
Operations	1,020	1,497	1,221	(276)
Pensions and Benefits*	159,812	172,560	166,917	(5,643)
Total Department of Finance Expenditures	**$186,139**	**$201,352**	**$197,911**	**$(3,441)**

* These expenditures represent the employer-paid portion of Government pension and benefits programs and are paid by the Department of Finance on behalf of all executive government departments and agencies.

Servicing the Public Debt

	(thousands of dollars)			
	1999-00 Actual	2000-01 Budget	2000-01 Actual	2000-01 Variance
Servicing the Public Debt				
Interest on Public Debt	$ 682,927	$ 660,033	$ 642,052	$ (17,981)
Foreign Currency Adjustment	5,973	8,967	14,095	5,128
Fees and Commissions	7,189	8,400	7,945	(455)
Total Servicing the Public Debt	**$ 696,089**	**$ 677,400**	**$ 664,092**	**$ (13,308)**

Summary of Revenue

The Minister of Finance is responsible for the following revenues which are summarized by revenue category:

	(thousands of dollars)			
	1999-00 Actual	2000-01 Budget	2000-01 Actual	2000-01 Variance
Taxes				
Corporation Capital	$ 293,351	$ 291,100	$ 342,242	$ 51,142
Corporation Income	277,226	297,600	333,299	35,699
Fuel	369,010	347,600	345,136	(2,464)
Individual Income	1,446,169	1,247,000	1,255,409	8,409
Sales	660,314	815,200	736,563	(78,637)
Tobacco	123,866	124,600	122,012	(2,588)
Other	44,902	57,600	59,598	1,998
Total Taxes	**$ 3,214,838**	**$ 3,180,700**	**$ 3,194,259**	**$ 13,559**
Transfers from Government Entities				
Crown Investment Corporation of Saskatchewan	$ 125,000	$ 150,000	$ –	$ (150,000)
Liquor and Gaming Authority	–	1,005,800	1,016,212	10,412
Other enterprises and funds	19,817	21,535	22,709	1,174
Total Transfers from Government Entities	**$ 144,817**	**$ 1,177,335**	**$ 1,038,921**	**$ (138,414)**
Other Own-source Revenue				
Interest, premium, discount and exchange	$ 33,393	$ 34,542	$ 53,922	$ 19,380
Motor Vehicle fees	113,299	112,400	113,842	1,442
Other licenses and permits	85	133	89	(44)
Sales, services and service fees	610	505	447	(58)
Transfers from Governments	–	–	–	–
Other	7,508	7,652	7,405	(247)
Total Other Own-source Revenue	**$ 154,895**	**$ 155,232**	**$ 175,705**	**$ 20,473**
Transfers from the Federal Government				
Canada Health and Social Transfer	$ 556,282	$ 494,600	$ 552,378	$ 57,778
Equalization	541,598	335,900	175,247	(160,653)
Other	2,082	3,231	35,497	32,266
Total Transfers from the Federal Government	**$ 1,099,962**	**$ 833,731**	**$ 763,122**	**$ (70,609)**
Total Department of Finance Revenue	**$ 4,614,512**	**$ 5,346,998**	**$ 5,172,007**	**$ (174,991)**

Public Employees Benefits Agency

The Public Employees Benefits Agency (PEBA) provides central administration to public pension and benefit plans.

During the 2000-01 fiscal year, PEBA established its Vision, Mission, and Values.

Our Vision

To be a recognized leader in our industry.

Our Mission

To provide quality service and efficient administration of pension and benefit plans contributing to the well-being and security of our members.

Our Values

We respect others and have personal integrity by treating people with courtesy and consideration, and by recognizing the contributions of all.

We communicate by sharing knowledge and ideas in a clear and concise manner.

We conduct ourselves in a knowledgeable, fair, and accountable manner.

We make a cooperative effort to successfully achieve our common goals.

We create a fun and positive atmosphere where work is enjoyable and productive.

PEBA's day-to-day living of these values will ensure that its commitment to becoming a recognized leader in the pension and benefits industry will be achieved.

PEBA's website took on a new look in the year 2000. More information was added and the site was reorganized in an interesting, more functional and efficient format. Visits to the website have increased by an average of 192% per month since the re-design. PEBA's website address is **www.peba.gov.sk.ca**.

Throughout the year, pension boards continued their pursuit to strengthen plan governance. Pension and benefit plan managers reviewed and implemented changes to their systems and practices to improve client service. The continued practice of providing member seminars throughout the province gave members the opportunity to learn more about their pension and benefit programs.

The Public Employees Benefits Agency administers the following pension and benefit plans.

Pension Programs

Anti-TB League Superannuation Plan

Judges of the Provincial Court Superannuation Plan

Liquor Board Superannuation Plan

The Members of the Legislative Assembly Superannuation Plan

Municipal Employees' Pension Plan

Public Service Superannuation Plan

Public Employees Pension Plan

Saskatchewan Pension Annuity Fund

Saskatchewan Transportation Company Superannuation Plan

Workers' Compensation Board Superannuation Plan

Benefit Plans

Deferred Salary Leave Plan

Extended Health Care Plan

Extended Health Care Plan for Certain Other Employees

Pension Contribution Program

Public Employees Dental Plan

Public Employees Disability Income Plan

Public Employees Group Life Insurance Plan

Scheduled Aircraft Insurance Plan

Unscheduled Aircraft Insurance Plan

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Unscheduled Aircraft Insurance Plan

Publication List

Annual Report

Budget Information

- Budget Address
- Budget Estimates
- Supplementary Estimates

Public Accounts

- Public Accounts – Volume I and II
- Financial Statements – Compendium

Mid-Year Financial Report

These publications and others are available at the Department of Finance's web site at:

www.gov.sk.ca/finance

Publications on programs administered by the Public Employees Benefits Agency are available at:

www.peba.gov.sk.ca

The Saskatchewan Bureau of Statistics operates under *The Saskatchewan Statistics Act, 1972* and is part of the Department of Finance. Publications and compendiums produced by the Bureau of Statistics, including the Economic Review, are available at:

www.gov.sk.ca/bureau.stats/

Legislation

The Minister of Finance is responsible for the following Acts of Legislative Assembly:

Appropriation Acts

Balanced Budget Act

Certified General Accountants Act, 1994

Certified Management Accountants Act

Certified Management Consultants Act

Chartered Accountants Act, 1986

Corporation Capital Tax Act

Crown Foundations Act

Estate Tax Rebate Act, 1969

Estate Tax Rebates Reciprocal Arrangements Act, 1970

Federal-Provincial Agreements Act

Financial Administration Act, 1993

Fiscal Stabilization Fund Act

Fuel Tax Act, 2000

Home Energy Loan Act

Income Tax Act

Income Tax Act, 2000

Insurance Premiums Tax Act

Liquor Consumption Tax Act

Members of the Legislative Assembly Superannuation Act, 1979

Motor Vehicle Insurance Premiums Tax Act

Municipal Employees' Pension Act

Municipal Financing Corporation Act

Provincial Auditor Act

Provincial Sales Tax Act

Public Employees Pension Plan Act

Public Service Superannuation Act

Revenue and Financial Services Act

Saskatchewan Development Fund Act

Saskatchewan Pension Annuity Fund Act

Saskatchewan Pension Plan Act

Saskatchewan Statistics Act, 1972

Superannuation (Supplementary Provisions) Act

Tobacco Tax Act, 1998

The Department also has responsibilities under the following legislation:

Fire Prevention Act, 1992

Liquor Board Superannuation Act

Provincial Court Act

Vehicle Administration Act

Workers' Compensation Board Superannuation Act

Treasury Board, the Budget Process and Public Accounts

Key decisions about the Province's finances, including the development of the annual Budget, are the responsibility of Treasury Board, a committee of Cabinet Ministers. The powers and duties of Treasury Board are contained in sections 4 and 5 of *The Financial Administration Act, 1993*. The Minister of Finance is the Chair of Treasury Board and the Deputy Minister of Finance is the Board's Secretary. Department of Finance staff act as a resource to Treasury Board in the performance of its duties.

The Department of Finance assists and supports Treasury Board in fulfilling its duties, which include:

- managing the Government's revenues, expenditures, assets and liabilities;
- evaluating Government programs and services;
- establishing and overseeing Government administrative policy and management practices and systems;
- developing and monitoring Government accounting policies and practices;
- reviewing and making recommendations on the organization of all or any part of Government;
- providing Cabinet with policy recommendations to address Government programming and fiscal issues; and,
- reviewing Budget proposals and overseeing the development of the Government's annual Budget.

One of the primary responsibilities of the Department of Finance is to assist Treasury Board in developing and managing the annual Budget. Presented each year in the Legislative Assembly by the Minister of Finance, the Budget sets forth in detail how public funds will be allocated among all government programs and services in the coming fiscal year. It also establishes future directions for government programs and appropriate levels of taxation to maintain those programs.

Each year, Cabinet meets early in the Fall to develop budget guidelines based on overall public priorities as determined by the Government. These guidelines are conveyed to departments to guide them when preparing their budget requests. Treasury Board, with the support and advice of the Department of Finance, assesses the requests, evaluates competing priorities, and recommends a budget package to Cabinet.

Once Cabinet has finalized the budget package, the Department produces the Budget Address, annual Estimates and supporting materials and arranges for the dissemination of budget information to key stakeholders and the public.

In November, the Department of Finance releases the annual Mid-Year Financial Report. The Mid-Year Financial Report updates revenue, expenditure and debt forecasts based on economic changes and other developments that have occurred to the mid-point of the fiscal year. Within 120 days of the end of the fiscal year, the Department prepares the Public Accounts, which summarize the results of Government operations for the fiscal year and provide a comparison of actual results to Budget Estimates.

The Department of Finance prepares the annual Public Accounts for the Minister of Finance to table in the Legislative Assembly. The Legislative Assembly establishes a Standing Committee on Public Accounts at the beginning of each Legislative sitting to review the Government's expenditures through analysis of the Public Accounts and the Provincial Auditor's report. The Committee plays a key role in maintaining Government accountability.

The Committee is assisted in its deliberations by the attendance of the Provincial Comptroller, the Provincial Auditor and department officials, each of whom provides information and answers questions from Members.

The Committee summarizes its recommendations in periodic reports to the Legislative Assembly. The Department of Finance assists the Government in preparing a formal response describing the actions taken as a result of the Committee's recommendations. The financial accountability cycle is completed when the Committee reviews the Government's response and actions.

Glossary of Terms

Appropriation
An amount of funding that the Legislature has authorized for a particular purpose.

Credit Rating
An evaluation of the ability and willingness of a borrower to service and repay debt in a timely manner. Credit ratings are a key factor in determining the cost and availability of credit to a borrower. Borrowers with lower credit ratings pay more to lenders or investors than those with a higher rating. Many investors, such as pension funds, have guidelines restricting their lending to only those borrowers with above a minimum standard (level) credit rating.

Debt Servicing Costs
Costs associated with servicing the debt of the General Revenue Fund. The costs include interest, foreign exchange gains and losses, discounts, fees and commissions. Costs incurred for financing Crown corporations' debt are reimbursed by the Crown corporations.

Department
An organizational unit of Executive Government created for the purpose of managing related programs.

Estimates
Documents tabled outlining the Government's detailed financial plan for the year which form the basis for the requested appropriations. Estimates are tabled every year with the Budget Address.

Expenditure
The cost of operating government identified with a particular fiscal year or time period. Expenditures include the cost of government operated programs, interest on the public debt, transfer payments and capital acquisitions.

Financial System
Any system, manual or computerized, used to report or process transactions or data related to revenues, expenditures, assets or liabilities.

Fiscal Year
The period commencing on April 1 in one calendar year and ending on March 31 in the following calendar year.

General Revenue Fund (GRF)
The fund into which all revenues are paid, unless otherwise provided for by Legislation, and from which all expenditures are appropriated by the Legislative Assembly.

General Revenue Fund Financial Statements
The financial statements prepared for the moneys appropriated by the Legislative Assembly.

Gross Debt
The gross debt of the Province consists of money owed directly to lenders through the sale of short-term promissory notes and medium- and long-term debentures in the capital markets, as well as the amount owed to holders of Saskatchewan Savings Bonds.

Guaranteed Debt
The debt of Crown corporations and others that the Province has promised to repay if the debt issuer is unable to do so.

Public Accounts

The Public Accounts of the Government of Saskatchewan are organized into two reports. Volume 1 contains the General Revenue Fund Financial Statements and the Summary Financial Statements. These are the main financial statements of the Government of Saskatchewan. Volume 2 contains details on revenue and expenditure of the General Revenue Fund, financial information on the superannuation and trust funds administered by the Government, and a listing of remissions of taxes and fees.

Revenue

The gross proceeds applicable to a fiscal year from taxes, licenses, transfer payments and sources other than borrowing.

Revolving Funds

Funds established by statute which are used to isolate certain items of related revenue and expenditure. Revolving funds are net budgeted in the Estimates, and are used for specific government operations that recover all or a portion of the associated costs from the funds' users.

Sinking Funds

Funds set aside to provide for the orderly retirement of a portion of the Province's debt.

Summary Financial Statements

The financial statements that report on the consolidated financial resources and activities of all government organizations, including government boards, agencies, commissions, funds and Crown corporations.

Total Debt

The total debt of the General Revenue Fund consists of:

- gross debt – the amount of money owed to lenders, plus
- guaranteed debt – the debt of Crown corporations and others that the Province has promised to repay if they are unable to do so; less
- sinking funds – the amount of money which has been set aside for the repayment of debt.

Transfers

Transfers of money from the Government of Saskatchewan to an individual, organization, authority or other government for which no goods or services are directly received by Government and no repayment is expected in the future. Terms such as "grants" and "entitlements" are often used for transfers.

Transfers to Individuals

Direct or indirect transfers of money for which no public service is required of the recipient. These transfers provide the recipient with a financial benefit and are usually in the nature of income support, subsidy or compensation payment. These transfers may include public goods and services that are income tested.

Transfers for Public Service

Transfers to individuals, organizations, Crown corporations and local authorities (for example: school boards, district health boards and municipalities) to fund public services such as health care and education. Transfers to government organizations and corporations, which in turn provide a direct transfer or subsidy to their clients, are treated as a transfer to an individual.

Information

Saskatchewan Finance
2350 Albert Street
REGINA, SK
S4P 4A6
Phone: (306)787-6768 Fax: (306)787-6544
http://www.gov.sk.ca/finance/

Public Employees Benefits Agency
Canada Trust Tower
10th Floor
1801 Hamilton Street
REGINA, SK
S4P 4B4
Phone: (306) 787-2992 Fax: (306) 787-0244
http://www.peba.gov.sk.ca/

General Consumption Tax Inquiries
Toll Free: 1-800-667-6102
Regina area: (306) 787-6645

Saskatchewan Bureau of Statistics
5th Floor, 2350 Albert Street,
REGINA, SK
S4P 4A6
Phone: (306) 787-6327 Fax: (306) 787-6311
http://www.gov.sk.ca/bureau.stats/

Regional Tax Audit Offices:

Regina Regional Tax Audit Office
2350 Albert Street
REGINA, SK
S4P 4A6
Phone: (306)787-6719 Fax: (306) 787-0241

Saskatoon Regional Tax Audit Office
10th Floor, Sturdy Stone Building
122 3rd Avenue North
SASKATOON, SK
S7K 2H6
Phone: (306) 933-8322 Fax: (306) 933-8334

Prince Albert Regional Tax Audit Office
P.O. Box 3003
800 Central Avenue
PRINCE ALBERT, SK
S6V 6G1
Phone: (306) 953-2208 Fax: (306) 953-2698

Yorkton Regional Tax Audit Office
2nd Floor, Kuziak Building
72 Smith Street East
YORKTON, SK
S3N 2Y4
Phone: (306) 786-5761 Fax: (306) 786-5762

Swift Current Regional Tax Audit Office
E.I. Wood Building
350 Cheadle Street West
SWIFT CURRENT, SK
S9H 4G3
Phone: (306) 778-8573 Fax: (306) 778-8282

North Battleford Regional Tax Audit Office
Rural Service Centre
509 Pioneer Avenue
NORTH BATTLEFORD, SK
S9A 3Z5
Phone: (306) 445-6877 Fax: (306) 445-6876